

**EXHIBIT J**

LIST OF DEBTORS' BANK ACCOUNTS, BALANCES, AND PRELIMINARY RESTRICTION CATEGORIZATIONS AS OF DECEMBER 31, 2019

Exhibit | List of Agencies

**Commonwealth Agencies:**

Number	12/31/2019 Balance (\$)	Categorization
1.	\$2,785,756,268	Unrestricted (except as provided in footnote 1): TSA account with pooled funds <sup>1</sup>
2.	\$2,278,568,222	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
3.	\$2,000,000,000	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
4.	\$1,014,350,993	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
5.	\$684,689,388	<b>Restricted: Federal Law</b> – earmarked for unemployment trust fund pursuant to Section 904 of the Social Security Act (42 U.S.C. § 1104)
6.	\$650,000,000	Unrestricted: TSA account with funds designated by certified fiscal plan for the emergency reserve
7.	\$556,372,759	<b>Restricted: Third Party Funds</b> – entrusted funds for defined contribution plan established pursuant to Act 106-2017
8.	\$268,087,796	Unrestricted
9.	\$253,479,438	<b>Asserted to be Restricted: Third Party Contract</b> –subject to ERS bondholder litigation <sup>2</sup>
10.	\$146,590,118	<b>Asserted to be Restricted: Third Party Contract</b> – subject to litigation <sup>3</sup>
11.	\$125,350,834	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
12.	\$112,674,128	Unrestricted
13.	\$109,243,942	Unrestricted (except as provided in footnote 1): TSA account with pooled funds
14.	\$108,774,248	<b>Restricted: Federal Funds</b> –U.S. Department of Housing and Urban Development (“HUD”) federal funds for 14.850 low income public housing program
15.	\$99,751,628	<b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases

<sup>1</sup> There are seven bank accounts that comprise the Treasury Single Account (TSA). The TSA contains pooled funds, a portion of which may be restricted. As of December 31, 2019, approximately \$100 million is estimated to be restricted federal funds from across the TSA accounts. Certain funds in the TSA are also subject to litigation by certain monoline insurers, among others, regarding alleged security and/or property interests against certain monies that were historically conditionally appropriated to HTA, CCDA, and PRIFA. The monoline insurers, among others, assert security and/or property interests (i) against at least \$1.397 billion in Commonwealth accounts which they contend should pay HTA bonds, (ii) against any hotel occupancy tax revenues allegedly unlawfully transferred to the Commonwealth rather than to payment of CCDA bonds, and (iii) against at least the first \$117 million of rum taxes received by the Commonwealth each fiscal year which they contend should pay PRIFA bonds. *See, e.g., Financial Oversight and Management Board for Puerto Rico v. Assurance Corp., et al.*, Adv. Proc. No. 20-00004; *Financial Oversight and Management Board for Puerto Rico v. Ambac Assurance Corp., et al.*, Adv. Proc. No. 20-00005; *Financial Oversight and Management Board for Puerto Rico, et al. v. Ambac Assurance Corp., et al.*, Adv. Proc. No. 20-00007; *Motion of Assured Guaranty Corp., Assured Guaranty Municipal Corp., Ambac Assurance Corporation, National Public Finance Guarantee Corporation, and Financial Guaranty Insurance Company for Relief from the Automatic Stay, or, in the Alternative, Adequate Protection* [ECF No. 10102]; *Ambac Assurance Corporation, Financial Guaranty Insurance Company, Assured Guaranty Corp., Assured Guaranty Municipal Corp., and the Bank of New York Mellon’s Motion Concerning Application of the Automatic Stay to the Revenues Securing the CCDA Bonds* [ECF No. 10104]; *Motion for Leave to Amend Motion of Ambac Assurance Corporation, Assured guaranty Corp., Assured Guaranty Municipal Corp., and Financial Guaranty Insurance Company Concerning Application of the Automatic Stay to the Revenues Securing PRIFA Rum Tax Bonds* [ECF No. 10109], amending *Ambac Assurance Corporation’s Motion and Memorandum of Law in Support of Its Motion Concerning Application of the Automatic Stay to the Revenues Securing PRIFA Rum Tax Bonds* [ECF No. 7176].

<sup>2</sup> This account relates to funds that are subject to litigation with ERS bondholders regarding the scope of ERS bondholders’ security interest (Adv. Proc. Nos. 19-00366-LTS and 19-00367-LTS).

<sup>3</sup> This account relates to funds that are subject to litigation by certain monoline insurers, among others, regarding alleged security interest. *See supra* note 1.

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
16.	\$94,564,740	<b>Restricted: Federal Funds</b> – FEMA disaster relief funds
17.	\$90,225,783	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
18.	\$84,446,498	Inconclusive (Lottery)
19.	\$83,791,406	Inconclusive (Lottery)
20.	\$69,824,711	<b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases
21.	\$62,335,145	<b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases
22.	\$52,424,611	<b>Restricted: Third Party Funds</b> – custodial account for child support and alimony collection
23.	\$48,863,264	<b>Restricted: Third Party Funds</b> – entrusted funds for defined contribution plan established pursuant to Act 106-2017
24.	\$43,815,698	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
25.	\$41,957,627	Unrestricted
26.	\$38,338,990	Unrestricted
27.	\$38,221,372	Unrestricted
28.	\$36,380,172	Inconclusive (Lottery)
29.	\$33,909,829	<b>Restricted: Tax-Exempt Bond Proceeds</b> – bond proceeds subject to Internal Revenue Code limitations
30.	\$29,603,380	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
31.	\$29,155,830	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
32.	\$26,529,890	<b>Restricted: Third Party Funds</b> – entrusted funds for defined contribution plan established pursuant to Act 106-2017
33.	\$26,126,490	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
34.	\$24,877,130	Inconclusive
35.	\$24,153,283	<b>Restricted: Federal Law</b> – earmarked funds for 911 services pursuant to federal law (Pub. L. No. 110-283)
36.	\$23,754,581	Unrestricted
37.	\$21,582,166	<b>Restricted: Court Order</b> – earmarked funds for new expenditures that benefit inmates in Puerto Rico's correctional system pursuant to a federal court order dated September 1, 2016 in civil case No. 79-2004
38.	\$18,702,762	Unrestricted
39.	\$18,496,280	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
40.	\$17,859,270	<b>Restricted: Third Party Contract</b> – held by the trustee for Public Housing Administration bonds subject to a security interest
41.	\$17,216,787	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
42.	\$16,576,264	<b>Restricted: Third Party Contract</b> – held by the trustee for Public Housing Administration bonds subject to a security interest
43.	\$14,511,481	<b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
44.	\$12,417,828	<b>Restricted: Third Party Funds</b> – custodial account for third-party deposited funds pursuant to Act No. 69-1991
45.	\$11,900,615	<b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases
46.	\$9,955,039	<b>Restricted: Third Party Funds</b> – custodial account for third-party deposited funds pursuant to Act No. 69-1991
47.	\$9,446,838	Unrestricted
48.	\$9,303,807	Unrestricted
49.	\$8,965,831	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
50.	\$8,740,061	<b>Restricted: Federal Law</b> – third-party deposits earmarked for provision of universal telecommunication services pursuant to federal law (47 U.S.C. § 254(f))
51.	\$8,649,763	Unrestricted
52.	\$8,430,996	<b>Restricted: Third Party Funds</b> – custodial account of mediation settlement proceeds pursuant to 3 L.P.R.A. § 320
53.	\$8,313,199	Unrestricted
54.	\$8,164,898	<b>Restricted: Federal Funds</b> – HUD federal funds for 14.850 low income public housing program
55.	\$8,109,035	Unrestricted
56.	\$7,983,156	<b>Restricted: Third Party Contract</b> – held by the trustee for Public Housing Administration bonds subject to a security interest
57.	\$7,964,406	<b>Restricted: Third Party Funds</b> – custodial account of third-party funds in active legal cases
58.	\$7,819,256	Unrestricted
59.	\$6,998,554	<b>Restricted: Third Party Contract</b> – held by the trustee for Public Housing Administration bonds subject to a security interest
60.	\$6,701,902	Unreviewed <sup>4</sup>
61.	\$6,641,765	Unreviewed
62.	\$6,292,529	Unreviewed
63.	\$5,926,024	Unreviewed
64.	\$5,911,043	Unreviewed
65.	\$5,888,235	Unreviewed
66.	\$5,526,697	Unreviewed
67.	\$5,236,321	Unreviewed
68.	\$5,041,626	Unreviewed

<sup>4</sup> Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of December 31, 2019, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$12.465 billion (including \$8.963 billion held in seven TSA accounts) of the total \$12.630 billion, or 98.7% of funds held at the Commonwealth accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
69.	\$5,010,261	Unreviewed
70.	\$4,243,032	Unreviewed
71.	\$4,021,766	Unreviewed
72.	\$3,928,843	Unreviewed
73.	\$3,520,120	Unreviewed
74.	\$3,287,205	Unreviewed
75.	\$3,272,420	Unreviewed
76.	\$3,132,820	Unreviewed
77.	\$3,053,731	Unreviewed
78.	\$2,975,903	Unreviewed
79.	\$2,944,791	Unreviewed
80.	\$2,861,921	Unreviewed
81.	\$2,534,602	Unreviewed
82.	\$2,326,036	Unreviewed
83.	\$2,282,710	Unreviewed
84.	\$2,163,069	Unreviewed
85.	\$2,148,951	Unreviewed
86.	\$2,100,259	Unreviewed
87.	\$2,056,824	Unreviewed
88.	\$2,030,304	Unreviewed
89.	\$1,966,665	Unreviewed
90.	\$1,778,546	Unreviewed
91.	\$1,771,208	Unreviewed
92.	\$1,566,383	Unreviewed
93.	\$1,541,996	Unreviewed
94.	\$1,512,198	Unreviewed
95.	\$1,490,987	Unreviewed
96.	\$1,466,600	Unreviewed
97.	\$1,457,536	Unreviewed
98.	\$1,443,794	Unreviewed
99.	\$1,421,498	Unreviewed
100.	\$1,400,000	Unreviewed
101.	\$1,286,612	Unreviewed
102.	\$1,277,313	Unreviewed
103.	\$1,107,770	Unreviewed
104.	\$942,194	Unreviewed
105.	\$887,199	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
106.	\$859,492	Unreviewed
107.	\$748,951	Unreviewed
108.	\$690,010	Unreviewed
109.	\$682,516	Unreviewed
110.	\$681,899	Unreviewed
111.	\$657,913	Unreviewed
112.	\$639,492	Unreviewed
113.	\$606,495	Unreviewed
114.	\$573,975	Unreviewed
115.	\$566,667	Unreviewed
116.	\$544,466	Unreviewed
117.	\$534,325	Unreviewed
118.	\$513,008	Unreviewed
119.	\$487,603	Unreviewed
120.	\$482,191	Unreviewed
121.	\$462,683	Unreviewed
122.	\$456,518	Unreviewed
123.	\$450,013	Unreviewed
124.	\$447,578	Unreviewed
125.	\$441,883	Unreviewed
126.	\$435,108	Unreviewed
127.	\$428,930	Unreviewed
128.	\$409,410	Unreviewed
129.	\$370,959	Unreviewed
130.	\$370,587	Unreviewed
131.	\$355,539	Unreviewed
132.	\$354,647	Unreviewed
133.	\$354,564	Unreviewed
134.	\$353,261	Unreviewed
135.	\$342,257	Unreviewed
136.	\$299,450	Unreviewed
137.	\$294,700	Unreviewed
138.	\$285,753	Unreviewed
139.	\$280,583	Unreviewed
140.	\$278,050	Unreviewed
141.	\$275,881	Unreviewed
142.	\$265,719	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
143.	\$263,865	Unreviewed
144.	\$256,684	Unreviewed
145.	\$256,015	Unreviewed
146.	\$255,011	Unreviewed
147.	\$247,740	Unreviewed
148.	\$219,878	Unreviewed
149.	\$216,235	Unreviewed
150.	\$215,913	Unreviewed
151.	\$205,095	Unreviewed
152.	\$200,403	Unreviewed
153.	\$199,074	Unreviewed
154.	\$198,196	Unreviewed
155.	\$197,547	Unreviewed
156.	\$184,439	Unreviewed
157.	\$181,987	Unreviewed
158.	\$176,401	Unreviewed
159.	\$174,083	Unreviewed
160.	\$170,922	Unreviewed
161.	\$151,216	Unreviewed
162.	\$147,120	Unreviewed
163.	\$145,001	Unreviewed
164.	\$143,489	Unreviewed
165.	\$143,233	Unreviewed
166.	\$142,352	Unreviewed
167.	\$140,251	Unreviewed
168.	\$131,504	Unreviewed
169.	\$130,999	Unreviewed
170.	\$128,464	Unreviewed
171.	\$126,025	Unreviewed
172.	\$124,403	Unreviewed
173.	\$123,369	Unreviewed
174.	\$122,332	Unreviewed
175.	\$118,655	Unreviewed
176.	\$115,560	Unreviewed
177.	\$108,169	Unreviewed
178.	\$103,210	Unreviewed
179.	\$102,542	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
180.	\$101,379	Unreviewed
181.	\$100,858	Unreviewed
182.	\$100,784	Unreviewed
183.	\$97,211	Unreviewed
184.	\$88,867	Unreviewed
185.	\$88,430	Unreviewed
186.	\$86,843	Unreviewed
187.	\$79,444	Unreviewed
188.	\$76,616	Unreviewed
189.	\$76,324	Unreviewed
190.	\$75,469	Unreviewed
191.	\$71,792	Unreviewed
192.	\$70,488	Unreviewed
193.	\$70,129	Unreviewed
194.	\$68,066	Unreviewed
195.	\$67,345	Unreviewed
196.	\$66,848	Unreviewed
197.	\$64,956	Unreviewed
198.	\$63,285	Unreviewed
199.	\$62,543	Unreviewed
200.	\$56,776	Unreviewed
201.	\$56,140	Unreviewed
202.	\$55,972	Unreviewed
203.	\$54,668	Unreviewed
204.	\$53,543	Unreviewed
205.	\$53,338	Unreviewed
206.	\$53,316	Unreviewed
207.	\$52,000	Unreviewed
208.	\$51,985	Unreviewed
209.	\$49,021	Unreviewed
210.	\$47,861	Unreviewed
211.	\$45,616	Unreviewed
212.	\$44,013	Unreviewed
213.	\$43,102	Unreviewed
214.	\$42,966	Unreviewed
215.	\$42,564	Unreviewed
216.	\$40,906	Unreviewed



Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
217.	\$39,841	Unreviewed
218.	\$39,206	Unreviewed
219.	\$39,076	Unreviewed
220.	\$38,884	Unreviewed
221.	\$38,477	Unreviewed
222.	\$37,753	Unreviewed
223.	\$36,413	Unreviewed
224.	\$36,408	Unreviewed
225.	\$35,897	Unreviewed
226.	\$34,779	Unreviewed
227.	\$34,472	Unreviewed
228.	\$30,760	Unreviewed
229.	\$28,611	Unreviewed
230.	\$28,337	Unreviewed
231.	\$27,479	Unreviewed
232.	\$24,245	Unreviewed
233.	\$24,204	Unreviewed
234.	\$23,967	Unreviewed
235.	\$20,878	Unreviewed
236.	\$20,702	Unreviewed
237.	\$19,674	Unreviewed
238.	\$19,131	Unreviewed
239.	\$18,288	Unreviewed
240.	\$17,794	Unreviewed
241.	\$17,362	Unreviewed
242.	\$17,359	Unreviewed
243.	\$17,319	Unreviewed
244.	\$17,200	Unreviewed
245.	\$16,796	Unreviewed
246.	\$16,420	Unreviewed
247.	\$16,166	Unreviewed
248.	\$15,778	Unreviewed
249.	\$15,606	Unreviewed
250.	\$15,388	Unreviewed
251.	\$14,825	Unreviewed
252.	\$13,878	Unreviewed
253.	\$13,619	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
254.	\$13,224	Unreviewed
255.	\$13,153	Unreviewed
256.	\$13,094	Unreviewed
257.	\$12,845	Unreviewed
258.	\$12,282	Unreviewed
259.	\$11,143	Unreviewed
260.	\$10,574	Unreviewed
261.	\$10,272	Unreviewed
262.	\$10,006	Unreviewed
263.	\$8,223	Unreviewed
264.	\$7,066	Unreviewed
265.	\$7,057	Unreviewed
266.	\$6,617	Unreviewed
267.	\$6,439	Unreviewed
268.	\$6,235	Unreviewed
269.	\$6,097	Unreviewed
270.	\$6,054	Unreviewed
271.	\$5,673	Unreviewed
272.	\$5,487	Unreviewed
273.	\$5,088	Unreviewed
274.	\$5,086	Unreviewed
275.	\$5,034	Unreviewed
276.	\$4,909	Unreviewed
277.	\$4,880	Unreviewed
278.	\$4,753	Unreviewed
279.	\$4,735	Unreviewed
280.	\$4,668	Unreviewed
281.	\$4,561	Unreviewed
282.	\$4,315	Unreviewed
283.	\$3,989	Unreviewed
284.	\$3,829	Unreviewed
285.	\$3,754	Unreviewed
286.	\$3,697	Unreviewed
287.	\$3,600	Unreviewed
288.	\$3,535	Unreviewed
289.	\$3,515	Unreviewed
290.	\$3,473	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
291.	\$2,971	Unreviewed
292.	\$2,873	Unreviewed
293.	\$2,839	Unreviewed
294.	\$2,712	Unreviewed
295.	\$2,649	Unreviewed
296.	\$2,509	Unreviewed
297.	\$2,389	Unreviewed
298.	\$2,347	Unreviewed
299.	\$2,320	Unreviewed
300.	\$2,281	Unreviewed
301.	\$2,080	Unreviewed
302.	\$1,907	Unreviewed
303.	\$1,723	Unreviewed
304.	\$1,583	Unreviewed
305.	\$1,561	Unreviewed
306.	\$1,492	Unreviewed
307.	\$1,355	Unreviewed
308.	\$1,333	Unreviewed
309.	\$1,277	Unreviewed
310.	\$1,236	Unreviewed
311.	\$1,130	Unreviewed
312.	\$1,022	Unreviewed
313.	\$1,000	Unreviewed
314.	\$966	Unreviewed
315.	\$958	Unreviewed
316.	\$957	Unreviewed
317.	\$957	Unreviewed
318.	\$957	Unreviewed
319.	\$957	Unreviewed
320.	\$957	Unreviewed
321.	\$834	Unreviewed
322.	\$801	Unreviewed
323.	\$762	Unreviewed
324.	\$760	Unreviewed
325.	\$642	Unreviewed
326.	\$630	Unreviewed
327.	\$601	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
328.	\$593	Unreviewed
329.	\$588	Unreviewed
330.	\$567	Unreviewed
331.	\$434	Unreviewed
332.	\$423	Unreviewed
333.	\$423	Unreviewed
334.	\$422	Unreviewed
335.	\$405	Unreviewed
336.	\$382	Unreviewed
337.	\$354	Unreviewed
338.	\$327	Unreviewed
339.	\$220	Unreviewed
340.	\$218	Unreviewed
341.	\$203	Unreviewed
342.	\$200	Unreviewed
343.	\$168	Unreviewed
344.	\$163	Unreviewed
345.	\$100	Unreviewed
346.	\$86	Unreviewed
347.	\$86	Unreviewed
348.	\$75	Unreviewed
349.	\$59	Unreviewed
350.	\$59	Unreviewed
351.	\$53	Unreviewed
352.	\$50	Unreviewed
353.	\$46	Unreviewed
354.	\$26	Unreviewed
355.	\$14	Unreviewed
356.	\$6	Unreviewed
357.	\$5	Unreviewed
358.	\$4	Unreviewed
359.	\$4	Unreviewed
360.	\$4	Unreviewed
361.	\$4	Unreviewed
362.	\$4	Unreviewed
363.	\$3	Unreviewed
364.	\$3	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
365.	\$3	Unreviewed
366.	\$2	Unreviewed
367.	\$2	Unreviewed
368.	\$1	Unreviewed
369.	\$1	Unreviewed
370.	\$0	Unreviewed
371.	\$0	Unreviewed
372.	\$0	Unreviewed
373.	\$0	Unreviewed
374.	\$0	Unreviewed
375.	\$0	Unreviewed
376.	\$0	Unreviewed
377.	\$0	Unreviewed
378.	\$0	Unreviewed
379.	\$0	Unreviewed
380.	\$0	Unreviewed
381.	\$0	Unreviewed
382.	\$0	Unreviewed
383.	\$0	Unreviewed
384.	\$0	Unreviewed
385.	\$0	Unreviewed
386.	\$0	Unreviewed
387.	\$0	Unreviewed
388.	\$0	Unreviewed
389.	\$0	Unreviewed
390.	\$0	Unreviewed
391.	\$0	Unreviewed
392.	\$0	Unreviewed
393.	\$0	Unreviewed
394.	\$0	Unreviewed
395.	\$0	Unreviewed
396.	\$0	Unreviewed
397.	\$0	Unreviewed
398.	\$0	Unreviewed
399.	\$0	Unreviewed
400.	\$0	Unreviewed
401.	\$0	Unreviewed

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
402.	\$0	Unreviewed
403.	\$0	Unreviewed
404.	\$0	Unreviewed
405.	\$0	Unreviewed
406.	\$0	Unreviewed
407.	\$0	Unreviewed
408.	\$0	Unreviewed
409.	\$0	Unreviewed
410.	\$0	Unreviewed
411.	\$0	Unreviewed
412.	\$0	Unreviewed
413.	\$0	Unreviewed
414.	\$0	Unreviewed
415.	\$0	Unreviewed
416.	\$0	Unreviewed
417.	\$0	Unreviewed
418.	\$0	Unreviewed
419.	\$0	Unreviewed
420.	\$0	Unreviewed
421.	\$0	Unreviewed
422.	\$0	Unreviewed
423.	\$0	Unreviewed
424.	\$0	Unreviewed
425.	\$0	Unreviewed
426.	\$0	Unreviewed
427.	\$0	Unreviewed
428.	\$0	Unreviewed
429.	\$0	Unreviewed
430.	\$0	Unreviewed
431.	\$0	Unreviewed
432.	\$0	Unreviewed
433.	\$(8) <sup>5</sup>	Unreviewed
434.	Pending <sup>6</sup>	Unreviewed
435.	Pending	Unreviewed

<sup>5</sup> Negative balance due to overdraft fees.

<sup>6</sup> Pending confirmation of balance as of December 31, 2019.

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
436.	Pending	Unreviewed
437.	Pending	Unreviewed
438.	Pending	Unreviewed
439.	Pending	Unreviewed
440.	Pending	Unreviewed
441.	Pending	Unreviewed
442.	Pending	Unreviewed
443.	Pending	Unreviewed
444.	Pending	Unreviewed
445.	Pending	Unreviewed
446.	Pending	Unreviewed
447.	Pending	Unreviewed
448.	Pending	Unreviewed
449.	Pending	Unreviewed
450.	Pending	Unreviewed
451.	Pending	Unreviewed
452.	Pending	Unreviewed
453.	Pending	Unreviewed
454.	Pending	Unreviewed
455.	Pending	Unreviewed
456.	Pending	Unreviewed
457.	Pending	Unreviewed
458.	Pending	Unreviewed
459.	Pending	Unreviewed
460.	Pending	Unreviewed
461.	Pending	Unreviewed
462.	Pending	Unreviewed
463.	Pending	Unreviewed
464.	Pending	Unreviewed
465.	Pending	Unreviewed
466.	Pending	Unreviewed
467.	Pending	Unreviewed
468.	Pending	Unreviewed
469.	Pending	Unreviewed
470.	Pending	Unreviewed

Exhibit | List of Agencies

**ERS:**

Number	12/31/2019 Balance (\$)	Categorization
1.	\$126,269,924	<b>Asserted to be Restricted: Third Party Contract</b> – investment proceeds subject to ERS bondholder litigation <sup>7</sup>
2.	\$110,153,585	<b>Asserted to be Restricted: Third Party Contract</b> – investment proceeds subject to ERS bondholder litigation
3.	\$94,434,302	<b>Asserted to be Restricted: Third Party Contract</b> – inconclusive funds subject to ERS bondholder litigation
4.	\$64,656,121	<b>Asserted to be Restricted: Third Party Contract</b> – inconclusive funds subject to ERS bondholder litigation
5.	\$24,056,354	<b>Asserted to be Restricted: Third Party Contract</b> – investment proceeds subject to ERS bondholder litigation
6.	\$2,030,681	Unreviewed <sup>8</sup>
7.	\$1,753,551	Unreviewed
8.	\$1,280,166	Unreviewed
9.	\$335,968	Unreviewed
10.	\$79,243	Unreviewed
11.	\$67,650	Unreviewed
12.	\$20,994	Unreviewed
13.	\$2,251	Unreviewed
14.	\$0	Unreviewed
15.	\$0	Unreviewed
16.	\$0	Unreviewed
17.	\$0	Unreviewed
18.	\$0	Unreviewed
19.	\$0	Unreviewed
20.	\$0	Unreviewed
21.	Pending <sup>9</sup>	Unreviewed
22.	Pending	Unreviewed

<sup>7</sup> All of the ERS accounts that are asserted to be restricted relate to funds that are subject to litigation with ERS bondholders regarding scope of ERS bondholders' security interest (Adv. Proc. Nos. 19-00366-LTS and 19-00367-LTS).

<sup>8</sup> Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of December 31, 2019, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$419.6 million of the total \$425.1 million, or 98.7% of funds held at the ERS accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

<sup>9</sup> Pending confirmation of balance as of December 31, 2019.



Exhibit | List of Agencies

**PBA:**

Number	12/31/2019 Balance (\$)	Categorization
1.	\$41,111,378	Unrestricted
2.	\$12,909,833	Unrestricted
3.	\$12,582,009	Unrestricted
4.	\$8,939,969	Unrestricted
5.	\$7,455,745	<b>Restricted: Federal Funds</b> – FEMA disaster relief funds
6.	\$6,218,619	Unreviewed <sup>10</sup>
7.	\$5,823,046	Unreviewed
8.	\$3,963,144	Unreviewed
9.	\$3,211,241	Unreviewed
10.	\$1,416,854	Unreviewed
11.	\$103,056	Unreviewed
12.	\$74,749	Unreviewed
13.	\$10,050	Unreviewed
14.	\$9,288	Unreviewed
15.	\$6,792	Unreviewed
16.	\$4,576	Unreviewed
17.	\$1,821	Unreviewed
18.	\$1,291	Unreviewed
19.	\$965	Unreviewed
20.	\$500	Unreviewed
21.	\$343	Unreviewed
22.	\$0	Unreviewed
23.	\$0	Unreviewed
24.	\$0	Unreviewed
25.	\$0	Unreviewed
26.	\$0	Unreviewed
27.	\$0	Unreviewed
28.	\$0	Unreviewed
29.	\$0	Unreviewed
30.	\$0	Unreviewed

<sup>10</sup> Only the accounts with balance greater than \$6.9 million were reviewed for restriction assessment. As of December 31, 2019, the accounts with balances greater than \$6.9 million and therefore reviewed for restriction status represented approximately \$83.0 million of the total \$103.8 million, or 79.9% of funds held at the PBA accounts. The accounts that have not been reviewed based on the amount threshold are presented in gray boxes.

Exhibit | List of Agencies

Number	12/31/2019 Balance (\$)	Categorization
31.	\$0	Unreviewed
32.	\$0	Unreviewed
33.	\$0	Unreviewed
34.	Pending <sup>11</sup>	Unreviewed
35.	Pending	Unreviewed

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<sup>11</sup> Pending confirmation of balance as of December 31, 2019.